Implementing Advance Tariff Rulings in Liberia

Objectives

To implement an advance tariff ruling service in Liberia as part of a comprehensive initiative to modernize classification work and related infrastructure, with a view to ensuring a higher level of certainty and predictability in the application of the Harmonized System (HS) and to promoting uniform classification in the HS.

Project outline

The Liberian Bureau of Customs and Excise (LBCE) has embarked on a major reform project, which involves a wide-scale modernization plan for Liberian Customs. Tariff classification being one of the core Customs functions, the improvement of tariff classification work and related infrastructure (in particular, advance tariff rulings) has been identified as one of the top priorities.

A specialized mission focusing on tariff classification work and the related instruments was carried out by the WCO, during which a series of concrete actions aimed at improving the LBCE’s capacity in this area was agreed. Shortly after that mission, Liberia became a Contracting Party to the HS Convention and established a new unit (Policy Division) to deal with tariff classification. It has also been actively working towards the implementation of a national advance tariff ruling service, in line with the WCO Council Recommendations on the introduction of programmes for binding pre-entry classification information (1996) and on the improvement of tariff classification work and related infrastructure (1998).

The LBCE Policy Division has started issuing binding tariff rulings and has been working to improve the legislative framework of the programme: draft legislation providing for binding tariff rulings have been proposed for the inclusion in the new Customs Code, and detailed procedures for issuing rulings have been developed by the LBCE Policy Division. Good working contacts have been established between the LBCE and the WCO Secretariat to follow up the project (e.g. providing advice on complex cases of tariff classification, on further steps in the implementation of the advance tariff ruling service, etc.).

Outcomes

- The LBCE has designed its own advance tariff ruling service, which not only suits the local environment and is compatible with national law, but is also based on the best practices recommended by the WCO. The strong commitment of the LBCE’s senior management, combined with the comprehensive assistance provided by the WCO, have yielded a tangible improvement of the situation in the field.
More information:


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